

(PLACE MO BAR CODE LABEL HERE)



MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2004
DUE MARCH 1, 2005

CASUALTY INSURANCE COMPANIES

STATE OF MISSOURI
DEPARTMENT OF INSURANCE
P.O. BOX 690
JEFFERSON CITY, MISSOURI 65102-0690

NAME OF COMPANY		
MAILING ADDRESS		
STATE OF INCORPORATION	NAIC NUMBER (GROUP-COMPANY)	IS YOUR COMPANY PART OF A HOLDING COMPANY SYSTEM?

INSTRUCTIONS

RECEIPTS MUST ACCOMPANY the tax return on March 1st. When no receipt accompanies the tax return, SUCH AMOUNT WILL NOT BE ALLOWED as a credit against premium tax or will not be included in the total of the Missouri column of page 4. Send copies of the Certificate of Contribution for Missouri guaranty association assessments, paid billings for property tax, cancelled checks for registration fees, the Economic and Community Development approved applications for Neighborhood assistance credits, Infrastructure, Low Income Housing, New Business Facility credits, and other credits, occupational licenses and tax returns for municipal license fees, MO Insurance Department company invoices for examination fee credit. **If no receipts** accompany the tax return on March 1, AMOUNTS WILL BE DISALLOWED. To receive credit for the disallowed amounts you must send appropriate receipts to the Missouri Department of Insurance. Claims for refunds must be filed with the Director of the Missouri Department of Revenue per section 136.035 RSMo.

Tax returns are due March 1. **No authority** exists for granting extensions of time for filing the return or for payment of tax. No authority exists for waiving the 25% of the prior year's tax due each quarter.

Missouri statutes require quarterly payment of premium, workers compensation, and retaliatory taxes. The quarterly payments are required to be 25% of the prior year's tax. Quarterly payments will be due on March 1, June 1, September 1 and December 1, and a fifth reconciling payment will be made in the following year. You will receive a notice of assessment of 2005 quarterly tax from the Department of Revenue for these dates.

Be sure you have included your 9-digit NAIC number on the premium tax return and on all quarterly assessment forms.

The annual premium tax return may be mailed separately from the annual financial statement to P. O. Box 690, Jefferson City, MO 65102-0690. Only one copy of the tax return is needed; you do not need to file a copy with the Department of Revenue.

If you have any questions concerning your premium tax return, please telephone 573-526-4986, 573-522-2563 or 573-751-1929.

Claims for refund of overpayments of tax must be filed with the Department of Revenue pursuant to 136.035 RSMo.

Attach a copy of your Missouri Supplement to Page 20 (MO 375-0381), a copy of your Missouri Page 20 and Schedule T from your Annual Statement to this return.

Report for purposes of taxation, all Missouri direct premium received, whether in cash or in note, during the year ending on the 31st day of December. Include all so-called premium deposits, membership fees, service and finance charges. Commissions retained by agents shall also be included with your direct premium written.

Checks should NOT be sent with the tax return. The March 1 quarterly payment for 2005 should be sent to the Missouri Department of Revenue, Post Office Box 898, Jefferson City, Missouri 65105-0898.

You will receive an invoice for the 2005 Annual Renewal fees approximately July 1st. Do NOT include this amount with your tax payment.

NAME OF PRESIDENT	NAME OF SECRETARY
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being duly sworn, on oath say that they are the PRESIDENT and the SECRETARY, respectively of the _____ and
that the attached is a true, full and correct statement of Missouri direct premiums received during the year of 2004 and include all policies and premiums wherever written covering property and interest in the State of Missouri without deductions except as therein set forth and the amount of all taxes, license fees, assessments and all other obligations due and/or paid to the respective states, and of Missouri credits for the stated year.

SIGNATURE OF PRESIDENT	SIGNATURE OF SECRETARY
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NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

PREMIUM TAX - Chapter 148

1. **Total Direct Premiums to agree with Missouri Page (Page 20 of Annual Statement)** \$ _____
- a. Plus Finance, Service or other carrying charges \$ _____
- b. Less Workers' Compensation Premium \$ _____
- c. Less Dividends Paid or Credited (Do Not include Dividends paid to Workers' Comp.) . . \$ _____
- d. Less Health Insurance Benefits (Per Group Accident & Health Loss Report) \$ _____
- e. Less Federally Reinsured Multiple Peril Crop Insurance \$ _____
- f. Less Federal Flood Insurance Program premiums \$ _____
- Net Premiums Subject to Taxation** \$ _____
2. **2% Tax on Net Premiums** \$ _____
3. **Credits allowed.** Photo-copies of receipts/cancelled checks must be attached to tax return. (See pg. 6 for breakdown)
- | | Total Credit Available
For Current Year | Amount Deducted
On This Return |
|---|--|-----------------------------------|
| a. Income Tax (148.400 RSMo) | | \$ _____ |
| b. Franchise Tax (148.400 RSMo) | | \$ _____ |
| c. 2004 Examination Fees (148.400 RSMo) | \$ _____ | \$ _____ |
| d. Registration Fees (148.400 RSMo) | | \$ _____ |
| e. MO Health Insurance Pool (376.975 RSMo) | \$ _____ | \$ _____ |
| f. Exam Fee Carryover from 2003 credit (148.400 RSMo) . . | | \$ _____ |
4. **Net Tax to be carried forward to Line 15, Page 4** \$ _____
5. **Credits Allowed.** Attach Receipts. See #3 above.
- | | |
|---|----------|
| a. Personal Property Tax (148.400 RSMo)(See pg. 6 for breakdown) | \$ _____ |
| b. Missouri P & C Ins. Guaranty Association Credit (375.774 RSMo) | \$ _____ |
| c. Missouri Life & Health Guaranty Assn. Credit (376.745 RSMo) | \$ _____ |
| d. Affordable Housing (32.111 RSMo) | \$ _____ |
| e. Neighborhood Development (32.105 RSMo) | \$ _____ |
| f. Neighborhood Assistance (32.115 RSMo) | \$ _____ |
| g. Infrastructure Development (100.286 RSMo) | \$ _____ |
| h. Development and Reserve (100.286 RSMo) | \$ _____ |
| i. Export Finance Funds (100.286 RSMo) | \$ _____ |
| j. BUILD Business Development (100.850 RSMo) | \$ _____ |
| k. Mo Bonds Guarantee (100.297 RSMo) | \$ _____ |
| l. New or Expanded Business Facility (135.110 RSMo) | \$ _____ |
| m. Enterprise Zone/Urban Redevelopment (135.200 RSMo) | \$ _____ |
| n. Special Needs Child (135.327 RSMo) | \$ _____ |
| o. Low Income Housing (135.352 RSMo) | \$ _____ |
| p. Small Business Investment (135.403 RSMo) | \$ _____ |
| q. Youth Opportunities (135.460 RSMo) | \$ _____ |
| r. CAPCO Investment (135.500 RSMo) | \$ _____ |
| s. Neighborhood Preservation (135.535 RSMo) | \$ _____ |
| t. Rebuilding Communities (135.535 RSMo) | \$ _____ |
| u. Transportation Development (135.545 RSMo) | \$ _____ |
| v. Domestic Violence Shelters (135.550 RSMo) | \$ _____ |
| w. Maternity Home Facilities (135.600 RSMo) | \$ _____ |
| x. Film Production Investment (135.700 RSMo) | \$ _____ |
| y. Historic Structure Rehabilitation (253.557 RSMo) | \$ _____ |
| z. Seed Capital/Innovations Investment (348.302 RSMo) | \$ _____ |
| aa.Agricultural Utilization (348.430 RSMo) | \$ _____ |
| bb.New Generation Cooperative Incentive (348.432 RSMo) | \$ _____ |
| cc.Redevlopment/Jobs Investment (447.708 RSMo) | \$ _____ |
| dd.Remediation (447.708 RSMo) | \$ _____ |
| ee.Demolition (447.708 RSMo) | \$ _____ |
| ff. Small Business Incubator (620.495 RSMo) | \$ _____ |
| gg.New Enterprise Creation (620.650 RSMo) | \$ _____ |
| hh.Qualified Research (620.1039 RSMo) | \$ _____ |
| ii. Skills Development/Individual Job Training (620.1440 RSMo) . | \$ _____ |
| jj. Mature Worker Childcare (620.1560 RSMo) | \$ _____ |
6. **Net Missouri tax due (Round to nearest whole dollar)** \$ _____
7. **2004 Quarterly Premium Tax Payments Made:** \$ _____

COMPANY NAME		NAIC NO.
TAX RETURN CONTACT PERSON		TELEPHONE #

MISSOURI TAXES CONTINUED FROM PAGE 2

WORKERS' COMPENSATION TAX - Chapter 287

8. Total Amount of Net deposits, net premium, or net assessments received, whether in cash or notes, in this state or on account of business done in this state. Must Agree With Missouri Page 20 \$ _____
9. a. Total Audit and/or Additional Premium Collected on Policies with 2002 Effective Dates and Prior \$ _____
- b. Less Dividends Paid or Credited \$ _____
- c. Plus Amount of Premium Reduced for Deductible Policies (287.310.9 RSMo) \$ _____
- d. Total Amount \$ _____
- e. Tax at 1% \$ _____
10. a. Total Audit and/or Additional Premium Collected on Policies with 2003 Effective Dates \$ _____
- b. Less Dividends Paid or Credited \$ _____
- c. Plus Amount of Premium Reduced for Deductible Policies (287.310.9 RSMo) \$ _____
- d. Total Amount \$ _____
- e. Tax rate 2% \$ _____
11. a. Total Premiums Written for Policies with 2004 Effective, Renewal or Anniversary dates \$ _____
- b. Less Dividends Paid or Credited \$ _____
- c. Now reported on page 5 pursuant to section 287.717.3 RSMo \$ _____
- d. Total Amount \$ _____
- e. Tax rate 1% \$ _____
12. Tax Payable Line 9e. plus 10e. plus 11e. \$ _____
13. Credits Allowed (148.400 RSMo) Photo-copies of receipts must be attached. (See pg. 6 for breakdown)
- a. Income Tax \$ _____
- b. Franchise Tax \$ _____
- c. 2004 Examination Fees (148.400 RSMo) \$ _____
- d. Registration Fees \$ _____
14. Net Tax (To be carried forward to Line 16, Page 4) \$ _____
15. Less Personal Property Tax Credit (148.400 RSMo) Photo-copies of receipts must be attached! \$ _____
16. Net Missouri Workers' Compensation tax due (Round to nearest whole dollar) \$ _____
17. 2004 Quarterly Premium Tax Prepayments Made \$ _____

MISSOURI COMPANIES

State amount of premium received in states where not licensed \$ _____

COMPANY NAME	STATE OF DOMICILE
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RETALIATORY COMPARISON (375.916 RSMo.)

In order to compute the retaliatory tax due, the Missouri Department of Insurance requires that you file with this Department a tax return that a hypothetical Missouri insurance company would be required to file in your state of incorporation. Complete the return using the amount and mix of premiums that you are writing in **Missouri**. This return is to accompany your Missouri tax return on March 1st.

The retaliatory portion of the Missouri tax return compares the aggregate burden which would be placed upon your company by the State of Missouri with the aggregate burden which would be placed by your state of incorporation upon a hypothetical Missouri company doing the same amount of business that your company is doing in Missouri. Include all taxes, license fees, assessments, etc. that would be payable by a Missouri company doing business in your state during 2004.

Agent information on line 4 should reflect the Insurance Producers Report you submitted to us on or before February 10, 2005. Please include the fees charged by your state for new appointments, terminations, and renewals in your state of incorporation column, see page 9.

Examination Fees - If in your state of incorporation the insurer bears the cost of examinations, examination fees would be a burden upon a Missouri company operating in your state. Examination fees paid to the State of Missouri should be listed on line 9 in both the Missouri column and state of incorporation column. Alternatively, you may calculate the cost of examinations such as those which were conducted for your company operating in Missouri for a hypothetical Missouri company of a comparable size operating in your state of incorporation. This calculation should be based upon the number of man-hours required for the Missouri examination. This calculation, rather than the Missouri examination fee cost, may be listed on line 9 in the state of incorporation column. Should you choose to calculate the cost of examination for a hypothetical Missouri company operating in your state, you should show your calculations of this amount.

Risk Retention Groups -- Your 2004 Annual Renewal Fees were \$100 per Missouri regulations.

Foreign Title Insurance Companies -- Your 2004 Annual Renewal Fees were \$950.

All Other Foreign Insurance Companies -- Your Annual Renewal Fees paid on July 1, 2004, were \$1,000.

Please REPORT all taxes, fees, and assessments which a Missouri company operating in your state would be subject.

	State of Missouri Basis	State of Incorporation Basis
READ INSTRUCTIONS CAREFULLY - ATTACH RECEIPTS		
1. Filing Annual Statement	\$	\$
2. Filing Renewal Application for Certificate of Authority .....	.....	.....
3. Filing any other paper required to be filed - \$50 each .....	.....	.....
4. Agents: Missouri Appointments @ your state's rate .....	.....	.....
Missouri Terminations @ your state's rate .....	.....	.....
Total Missouri Renewals @ your state's rate .....	.....	.....
5. Registration Fee (Secretary of State \$45.00) .....	.....	.....
6. Municipal License Fees .....	.....	.....
7. Income Tax .....	.....	.....
8. Franchise Tax .....	.....	.....
9. Examination Fees .....	.....	.....
10. Other (List) .....	.....	.....
.....
.....
11. Fire Marshal Tax	XXXXXXXXXXXXXX	.....
12. Ocean Marine Tax	XXXXXXXXXXXXXX	.....
13. Maintenance Taxes	XXXXXXXXXXXXXX	.....
14. Other Taxes (Specify) .....	.....	.....
.....	XXXXXXXXXXXXXX	.....
.....	XXXXXXXXXXXXXX	.....
.....	XXXXXXXXXXXXXX	.....
15. Premium Tax, (MO column from Line 4, Page 2) .....	.....	.....
16. Workers' Compensation Premium Tax (MO from Line 14, Page 3) .....	.....	.....
17. TOTAL TAXES, LICENSES AND FEES	(a)	(b)
18. Retaliatory Tax Amount (Subtract Line 17 (a) from Line 17 (b) (Round to nearest whole dollar)		\$
19. 2004 Quarterly Retaliatory Tax Payments Made:	\$	

COMPANY NAME	NAIC NO.
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WORKERS' COMPENSATION DEDUCTIBLE OPTION SURCHARGE

Pursuant to **section 287.717.3 RSMo**, you are required to report the amount of premium that would have been paid for the deductible credit portion of the workers' compensation policy with deductible options. Prepayments of 25% of the estimated annual deductible option surcharge should have been paid on or before March 1, June 1, September 1, and December 1 of 2004. Any balance due between the annual deductible option surcharge and the four prepayments is due on or before June 1, 2005.

1. Amount of Premium Reduced for Deductible Policies with 2004 Effective, Renewal or Anniversary Dates	\$	_____
2. Workers' Compensation Tax Rate	\$	_____ 1%
3. Annual Deductible Option Surcharge due for 2004 (Multiply line 1 times line 2)	\$	_____
4. 2004 Deductible Option Surcharge Prepayments made:		
a. March 1, 2004 Prepayment	\$	_____
b. June 1, 2004 Prepayment	\$	_____
c. September 1, 2004 Prepayment	\$	_____
d. December 1, 2004 Prepayment	\$	_____
5. Total Deductible Option Surcharge Prepayments made in 2004	\$	_____
6. Overpayment, amount to be deducted from June estimated quarterly tax due for 2005 (If line 3 minus line 5 is negative enter here)	\$	_____
7. 2004 Deductible Option Surcharge Balance Due (If line 3 minus line 5 is positive enter here)	\$	_____

DO NOT SEND THE BALANCE DUE ON LINE 6 with the tax return. You will receive a Notice of Deductible Option Surcharge Balance Due/Overpayment around the first of May. The **Balance Due** will need to be submitted by June 1, 2005, to the Missouri Department of Revenue along with a copy of the Notice of Deductible Option Surcharge Balance Due/Overpayment.

COMPANY NAME	NAIC NO.
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TAX CREDITS CLAIMED

Tax credits should be calculated proportionately between premium and workers' compensation premium taxes. Calculate the ratio of workers' compensation to total premium for the workers' compensation portion of the available credits. Divide the remaining premium by total premium for calculation of the ratio for premium tax credit. **Round to the nearest whole percent.**

Missouri premium other than workers' compensation	\$	
Missouri workers' compensation premium	\$	
TOTAL Missouri premiums	\$	

	TOTAL	_____%* Premium	_____%** Work. Comp.
Income Tax			
Franchise Tax			
2004 Examination Fees Only			
Registration Fees			
Personal Property Tax			

* Amounts in this column should be included on Lines 3 and 5, page 2.

** Amounts in this column should be included on Lines 13 and 15, page 3

CREDITS FOR GUARANTY ASSOCIATION ASSESSMENTS

Credits for Missouri Life and Health Insurance Guaranty Association assessments begin the year after the year of assessment.

Only class B assessments made by the Missouri Life and Health Guaranty Association are deductible from premium tax at 20% for five years.

You must include copies of your certificates of contribution for guaranty association credits. Please list credits under appropriate year and type; do not combine assessments.

Please complete the following information to support the credit amount shown on line 5c for premium tax credit.

ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT
1999 HEALTH		20%	
2000 HEALTH		20%	
2001 HEALTH		20%	
2002 HEALTH		20%	
2003 HEALTH		20%	
TOTAL			

COMPANY NAME	NAIC NO.
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CREDITS FOR GUARANTY ASSOCIATION ASSESSMENTS

Credits for Missouri Property and Casualty Insurance Guaranty Association assessments begin the year after the year of assessment. Credits are 33 1/3% for three years.

Copies of your Certificates of Contribution from the guaranty association must be included for each assessment. Please list credit under appropriate year and type; do not combine amounts.

Please complete the following information to support the credit amount shown on line 5b for premium tax credit.

ASSESSMENT	ASSESSMENT AMOUNT	PERCENT	CREDIT
2001 AUTO		33.2%*	
2001 OTHER		33.2%*	
2001 WORK. COMP.		33.2%*	
2002 AUTO		33.4%	
2002 OTHER		33.4%	
2002 WORK. COMP.		33.4%	
2003 AUTO		33.4%	
2003 OTHER		33.4%	
2003 WORK. COMP.		33.4%	
TOTAL			

* LESSER OF .334 OR REMAINING BALANCE

COMPANY NAME	NAIC NO.
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GROUP ACCIDENT AND HEALTH LOSS REPORT

1 LINE OF BUSINESS	2 DIRECT PREMIUM WRITTEN	3 DIRECT PREMIUM EARNED	4 DIVIDENDS PAID OR CREDITED	5 DIRECT LOSSES PAID	6 DIRECT LOSSES INCURRED	7 DIRECT LOSSES UNPAID
13. GROUP ACCIDENT AND HEALTH						
1. EMPLOYER GROUPS						
2. UNION GROUPS						
3. MULTIPLE EMPLOYER TRUSTS						
4. ASSOCIATION GROUPS						
5. FICTITIOUS GROUP TRUSTS						
6. BLANKET GROUPS						

Section 148.390 RSMo., allows health benefits paid “for the benefit of some or all of the employees of one or more employers or for the benefit of the members of a union or unions, whether or not such benefits are payable through a trustee” to be deducted from the gross amount of premiums received on those policies. This deduction does not include all group business. Only lines 1, 2 and 3 above will be considered for benefit deductions.

- 1) Employer groups - the master policy is issued to the employer and the coverage extends to employees of that employer or employees of recognized subsidiaries of the employer.
- 2) Union groups - The master policy is issued to the Union Board of Directors or a designated trustee. Coverage extends to dues paying members of the trade or labor union.
- 3) Multiple Employers Trusts - The group exists under a trust agreement. The trustee holds the master policy and certificates of coverage are issued to employees of small employers. Usually the employer will be a business with five (5) or less employees. Such trusts may have numerous small businesses participating in the insurance plan.
- 4) Association groups - this group consists of dues paying members of a recognized association. The association has by-laws and exists for reasons other than obtaining insurance.
- 5) Fictitious group trusts - this group has no real nexus and is used only for the purpose of obtaining or distributing insurance. The master policy is issued to a trustee pursuant to a contract with the underwriting insurer. Certificates are then issued to any individual who applies to the trust for insurance.
- 6) Blanket groups - a blanket policy is issued to a single policyholder. The policy insures all individuals meeting the eligibility requirements set out in the policy. The insurer may not receive a name list of insureds. The group consists only of the class subject to the hazard insured against in the policy. (i.e. student accident, sports teams, scout troops.)

Not all policies reported on line 13 of the annual statement Missouri page 20 have benefits paid that are eligible under section 148.390 RSMo. Only benefits payments “on policies or contracts providing health insurance benefits for the benefit of some or all of the employees of one or more employers or for the benefit of the members of a union or unions” are eligible for section 148.390 credit. For example, benefits paid under credit disability and disability income (benefit payments are not health insurance benefits) are not eligible for section 148.390 credit.

COMPANY NAME	NAIC NO.
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AGENTS REPORT

Complete according to Insurance Producers Report filed with us on or before February 10.

Amounts reported here should be reported on line 4 of page 4.

- 1) Agent appointments made during 2004 in Missouri January 1 - December 31 _____
- 2) Agents terminated during 2004 in Missouri January 1 - December 31 _____
- 3) Total agents licensed in Missouri as of December 31, 2004 _____

If your state of domicile would charge a Missouri company an annual renewal fee for agents licensed, report the total agents at the fee charged by your state of domicile for the renewal of these licenses on line 4 in the state of incorporation column. If your state of domicile charges a Missouri company only for new appointments, report the agent appointments on line 1 above at the fee charged by your state of domicile on line 4 in the state of incorporation column. If your state charges for agent terminations, report the number of terminations on line 2 at the fee charged by your state.

Please explain the method of calculation of your agent fees shown on line 4, page 4.

RECEIPT SCHEDULE

Attach the following receipt schedule to copies of receipts in order to support credits taken for items shown on page 2, page 3 and page 4.

DATE PAID

PAYEE

AMOUNT PAID

PREMIUM TAX RETURN CHECK LIST

The following items should be included with your 2004 premium tax return, which is due March 1, 2005. If receipts and/or canceled checks are not included for the credit(s) you claim on your Premium Tax Return the credit(s) will be disallowed. Also, be sure to submit your Insurance Producers Report (included with this packet) to us by February 10th.

- ☐ Bar Codes for the premium tax return.
- ☐ A copy of your Missouri Page 20.
- ☐ A copy of your Missouri Supplement to Page 20. A blank Missouri Supplement is sent to you on November 15th of each year and is to be completed and returned by March 1 of the following year to the Statistical Section of the MO Department of Insurance. A blank Supplement and Instruction can be found on the MDI website (Insurance.mo.gov) click on Industry/Forms scroll down to Statistics section. If you have any questions pertaining to the Missouri Supplement you may contact Theresa Case at (573) 526-3911.
- ☐ A copy of your Schedule T.
- ☐ A copy of your state of incorporation's tax return completed using MO premiums.
- ☐ Copies of receipt(s) and canceled check(s) for any exam fees taken as a credit.
- ☐ Copy of a receipt and/or copy of canceled check used to pay 2004 registration fee. Do not send a check for \$45.00 to the Missouri Department of Insurance. This \$45.00 fee is due April 15th each year and is payable to the Missouri Secretary of the State. Late payment penalties are not allowed to be included in the credit taken on the return. If you have any questions regarding the filing and payment of your annual registration report/fee you can contact the Missouri Secretary of State's Office at (573) 751-2300.
- ☐ Copies of receipt(s) or canceled check(s) for any MO Health Insurance Pool credit taken.
- ☐ Copies of paid personal property tax receipt(s) or tax billing(s) with supporting canceled check copy(s) showing date paid for any personal property tax taken as a credit.
- ☐ Copies of Certificates of Contribution for any MO Guaranty Association credit(s) taken. List the credits under the appropriate years and types on the premium tax return page labeled Credits for Guaranty Association Assessments.
- ☐ Copies of spreadsheet showing partners, K-1's, eligibility statements, form 8609's and Schedule A's must be submitted to take the Low Income Housing Credit on your Premium Tax return. If information is not complete with signatures the credit will be disallowed.
- ☐ Copies of receipt(s) and canceled check(s) for any other credit(s) taken on the premium tax return.
- ☐ Copies of receipt(s) and canceled check(s) for amounts in MO column of the Retaliatory Comparison page.
- ☐ Casualty Companies writing workers' compensation premiums will need to calculate the following credits proportionately between total premiums and workers' compensation premiums: income taxes, franchise taxes, 2004 examination fees, registration fees and personal property taxes. Round the ratio to the nearest whole percent.

Be sure to include the following on the Retaliatory Comparison Page 4 in the state of incorporation column of the Premium tax return (attach your state's hypothetical return for support):

- ☐ Annual Statement fee
- ☐ Certificate of Authority renewal fee
- ☐ Your state's producer information from the Insurance Producers Report form submitted by your company (due by February 10).
- ☐ Any fees for assessments that would be charged to a Missouri Company doing business in your state of domicile using your Missouri premiums to calculate the assessments.

STAPLE HERE

Attach the following behind the Missouri Tax return:

- hypothetical state of domicile tax return completed using your Missouri business.
- copies of receipts for all tax credits
- copies of your annual statement Missouri page, a copy of your Page 20 Supplement for Casualty Companies, and a copy of your annual statement Schedule T.

Complete your state of domicile tax return on the basis of your Missouri business as if you were a Missouri domiciled company doing business in your state. All assessments, fees, and taxes which would be charged a Missouri company should be included for retaliatory purposes. If information required to complete your state of incorporation return is not available until a later date (i.e. NY CT-33, IL Corporate Income & Replacement Income) please complete and file as soon as possible.

